

Adopted	Rejected
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## COMMITTEE REPORT

YES:	22
NO:	0

### MR. SPEAKER:

*Your Committee on Ways and Means, to which was referred Senate Bill 609, has had the same under consideration and begs leave to report the same back to the House with the recommendation that said bill **be amended** as follows:*

- 1 Page 8, between lines 40 and 41, begin a new paragraph and insert:
- 2 "SECTION 7. IC 6-3.5-1.1-16 IS AMENDED TO READ AS
- 3 FOLLOWS [EFFECTIVE JANUARY 1, 2005 (RETROACTIVE)]:
- 4 Sec. 16. (a) For purposes of this chapter, an individual shall be treated
- 5 as a resident of the county in which ~~he~~ **the individual**:
- 6 (1) maintains a home, if the individual maintains only one (1) in
- 7 Indiana;
- 8 (2) if subdivision (1) does not apply, is registered to vote;
- 9 (3) if neither subdivision (1) or (2) applies, registers ~~his~~ **the**
- 10 **individual's** personal automobile; or
- 11 (4) if neither subdivision (1), (2), or (3) applies, spends the
- 12 majority of ~~his~~ **the individual's** time ~~spent~~ in Indiana during the
- 13 taxable year in question.
- 14 (b) The residence or principal place of business or employment of
- 15 an individual is to be determined on ~~January~~ **July** 1 of the calendar year

in which the individual's taxable year commences. If an individual changes the location of ~~his~~ **the individual's** residence or principal place of employment or business to another county in Indiana ~~during~~ **after July 1** of a calendar year, ~~his~~ **the individual's** liability for county adjusted gross income tax is not affected.

(c) Notwithstanding subsection (b), if an individual becomes a county taxpayer for purposes of IC 36-7-27 during a calendar year because the individual:

(1) changes the location of the individual's residence to a county in which the individual begins employment or business at a qualified economic development tax project (as defined in IC 36-7-27-9); or

(2) changes the location of the individual's principal place of employment or business to a qualified economic development tax project and does not reside in another county in which the county adjusted gross income tax is in effect;

the individual's adjusted gross income attributable to employment or business at the qualified economic development tax project is taxable only by the county containing the qualified economic development tax project."

Page 14, between lines 3 and 4, begin a new paragraph and insert:

"SECTION 11. IC 6-3.5-6-20 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 2005 (RETROACTIVE)]:  
Sec. 20. (a) For purposes of this chapter, an individual shall be treated as a resident of the county in which ~~he~~ **the individual**:

(1) maintains a home, if the individual maintains only one (1) in Indiana;

(2) if subdivision (1) does not apply, is registered to vote;

(3) if subdivision (1) or (2) does not apply, registers ~~his~~ **the individual's** personal automobile; or

(4) if subdivision (1), (2), or (3) does not apply, spends the majority of ~~his~~ **the individual's** time ~~spent~~ in Indiana during the taxable year in question.

(b) The residence or principal place of business or employment of an individual is to be determined on ~~January~~ **July 1** of the calendar year in which the individual's taxable year commences. If an individual changes the location of ~~his~~ **the individual's** residence or principal place of employment or business to another county in Indiana ~~during~~ **after**

1 **July 1** of a calendar year, ~~his~~ **the individual's** liability for county  
2 option income tax is not affected.

3 (c) Notwithstanding subsection (b), if an individual becomes a  
4 county taxpayer for purposes of IC 36-7-27 during a calendar year  
5 because the individual:

6 (1) changes the location of the individual's residence to a county  
7 in which the individual begins employment or business at a  
8 qualified economic development tax project (as defined in  
9 IC 36-7-27-9); or

10 (2) changes the location of the individual's principal place of  
11 employment or business to a qualified economic development tax  
12 project and does not reside in another county in which the county  
13 option income tax is in effect;

14 the individual's adjusted gross income attributable to employment or  
15 business at the qualified economic development tax project is taxable  
16 only by the county containing the qualified economic development tax  
17 project.".

18 Page 15, between lines 25 and 26, begin a new paragraph and insert:

19 "SECTION 13. IC 6-3.5-7-17 IS AMENDED TO READ AS  
20 FOLLOWS [EFFECTIVE JANUARY 1, 2005 (RETROACTIVE)]:  
21 Sec. 17. (a) For purposes of this chapter, an individual shall be treated  
22 as a resident of the county in which the individual:

23 (1) maintains a home, if the individual maintains only one (1)  
24 home in Indiana;

25 (2) if subdivision (1) does not apply, is registered to vote;

26 (3) if subdivision (1) or (2) does not apply, registers the  
27 individual's personal automobile; or

28 (4) if subdivision (1), (2), or (3) does not apply, spends the  
29 majority of the individual's time in Indiana during the taxable year  
30 in question.

31 (b) The residence or principal place of business or employment of  
32 an individual is to be determined on ~~January~~ **July 1** of the calendar year  
33 in which the individual's taxable year commences. If an individual  
34 changes location of residence or principal place of employment or  
35 business to another county in Indiana ~~during~~ **after July 1** of a calendar  
36 year, the individual's liability for county economic development income  
37 tax is not affected.

38 (c) Notwithstanding subsection (b), if an individual becomes a

county taxpayer for purposes of IC 36-7-27 during a calendar year because the individual:

(1) changes the location of the individual's residence to a county in which the individual begins employment or business at a qualified economic development tax project (as defined in IC 36-7-27-9); or

(2) changes the location of the individual's principal place of employment or business to a qualified economic development tax project and does not reside in another county in which the county economic development income tax is in effect;

the individual's adjusted gross income attributable to employment or business at the qualified economic development tax project is taxable only by the county containing the qualified economic development tax project.

SECTION 14. IC 6-3.5-8-21 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 2005 (RETROACTIVE)]:  
Sec. 21. (a) For purposes of this chapter, an individual shall be treated as a resident municipal taxpayer of the municipality in which the individual:

(1) maintains a residence, if the individual maintains only one (1) residence in Indiana;

(2) if subdivision (1) does not apply, registers to vote;

(3) if subdivision (1) or (2) does not apply, registers the individual's personal automobile; or

(4) if subdivision (1), (2), or (3) does not apply, spends the majority of the individual's time in Indiana during the taxable year in question.

(b) Whether an individual is a resident municipal taxpayer is determined on ~~January~~ **July** 1 of the calendar year in which the individual's taxable year commences. If an individual changes the location of the individual's residence to another location in Indiana ~~during after July 1 of~~ a calendar year, the individual's liability for municipal option income tax is not affected.

SECTION 15. [EFFECTIVE JANUARY 1, 2005 (RETROACTIVE)] **IC 6-3.5-1.1-16, IC 6-3.5-6-20, IC 6-3.5-7-17, and IC 6-3.5-8-21, all as amended by this act, apply only to taxable years beginning after December 31, 2004."**

Renumber all SECTIONS consecutively.

(Reference is to SB 609 as reprinted March 1, 2005.)

**and when so amended that said bill do pass.**

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Representative Espich